

**ASSESSMENT APPEALS BOARD MINUTES  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA**

Friday, January 21, 2000

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Harry Yasumoto, Mr. Tom Neve, Alternate and  
Chairperson Kem Weber

ABSENT: Appeals Board Member Mr. Tom Baron

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board and Mr. Warren Jensen, Deputy County Counsel is present and represents the Assessor.

Ms. Linda Trahey, Mr. Cory Powell, Mr. Jim Mallon, and Ms. Lesa Silva, Deputy Assessors are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda.

**Mr. Joe Kelly:** presents a copy of his Waiver of Time, and requests that all documents be certified by County Counsel before being submitted to the Board for approval. **No action taken.**

**Application No. 1999-11, Linda Williams, APN Nos. 049,042,006, 049,042,008, 049,041,009, 049,042,020, 049,042,025 and 049,042,026,** is presented. Ms. Linda Williams, Owner, and Ms. Colleen Taylor, Agent, are present and sworn. Mr. Powell, Deputy Assessor, describes the property. Ms. Williams presents her case, discusses the problems with the septic system, electrical and a drug dealer living in the mobile home park. Mr. Powell discusses a \$300,000 reduction that was given and the property is now under Proposition 8. Ms. Williams states the value of the property is between \$1,200,000 to \$1,400,000. The Board discusses with Ms. Williams the need for evidence to support her values and suggests continuing this hearing to allow her and Assessor to meet to resolve this. **Thereafter, on motion by Mr. Yasumoto, seconded by Mr. Neve and unanimously carried, Application No. 1999-11, Williams, is continued to a date to be set by the Clerk and Assessor.**

**Application Nos. 1997-143 and 1998-82, Valencia Investors, APN No. 040,289,013,** is presented. Mr. Michael Middleton and Mr. Daniel Wiedenhoff, Agents are present and sworn. A discussion regarding items the Agent and Assessor have been able to agree upon, with the cap rate being the only unresolved issue occurs. Mr. Powell, Deputy Assessor, describes the property. Mr. Jensen, Deputy County Counsel, questions Mr. Middleton and Mr. Wiedenhoff as to their qualifications. Mr. Middleton presents the Applicant's case, the subject property is 515 Housing and addresses the State's restrictions on this type of housing (**Applicant's Exhibit A - Booklet**). Mr. Wiedenhoff responds to questions from Mr. Middleton, explains how the exhibits and appraisal were prepared, discusses Revenue and Taxation Code Section 402.9 and SB1706, *Prudential Insurance Company of America vs. City and County of San Francisco* (**Applicant's Exhibit 2 - Assessment Appeal Case in the County of San Luis Obispo**) states the Applicant's opinion of value is \$1,200,000, and corrects their Exhibit 2, page 3 indicating the revision rate should be 7% not 8.5%. Mr. Jensen discusses the Legislative history of Revenue and Taxation Code Section 402.9. Mr. Powell presents the Assessor's case (**Assessor's Exhibit A - Appraisal**). Mr. James D. Lovett, Senior Specialist for the State Board of Equalization, is present and sworn. Mr. Lovett states legislation didn't limit taxation of low income housing, debts, cash flow rates, equity, band of investment method; addresses and Property Tax Rule 8(g)(2) (**Assessor's Exhibit B - Copy of Property Tax Rule 8(g)(2), Assessor's Exhibit C - Overhead by Mr. Lovett, Assessor's Exhibit D - State Board of**

**Equalization Letter dated October 1, 1998 - 98/51).** Mr. Powell discusses Restricted Income Evaluation per the State Board of Equalization's suggested methodology, and recommends the Assessor's values be held at \$2,172,075. Discussion regarding taxes and how they affect the rent occurs. Mr. Wiedenhoff reviews his case, discusses Revenue and Taxation Code Sections 402.1 and 402.9; Property Tax Rule 8(g)(2); weight of rates; and, addresses the letter from the State Board of Equalization dated October 1, 1998; presents an overhead with their opinion of the formula (**Applicant's Exhibit 3**). **Matter is fully discussed and thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, on Application Nos. 1997-14 and 1998-82, Valencia Investors, the date of value is January 1, 1997, the full value of the land is fixed at \$188,368, the full value of improvements is fixed at \$1,911,632, for a total fixed value of \$2,100,000.** The Applicant requests findings of fact. A discussion regarding combining the Findings for all of Protax appeals that are scheduled for today occurs. Mr. Olpin states separate findings must be prepared for each application. The Assessor's Counsel will prepare a draft of the findings for Application Nos. 1997-14 and 1998-82, forward a copy to the Applicant for suggested revisions, who will return the findings to Mr. Olpin to be presented, for final approval, to the Board on May 19, 2000. **Thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, Application Nos. 1998-79 and 1999-75, Ogo Apartments and 1999-74, Paso Robles Gardens Associates, are continued to August 18, 2000 at 9:00 a.m., with the hope that the parties will be able to reach an agreement.** Discussion between the parties occurs and they mutually agree that if an agreement is not reached by August 18, 2000, Findings of Fact for Application Nos. 1998-79 and 1999-75, Ogo Apartments, and 1999-74, Paso Robles Gardens Associates, will to be prepared and submitted to the Board for final action at the August 18, 2000 hearing. The Applicant agrees to sign a Waiver of Time for Application No. 1998-79, Ogo Apartments.

**Application No. 1999-56, Patrick Clements, APN # 044,211,009, is presented.** The applicant is not present. **Thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1999-56, is denied for non-appearance.**

**Application No. 1999-58, Linda S. Caldwell, APN # 053,131,011, is presented.** The applicant is not present. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Neve, and unanimously carried, Application No. 1999-58, is denied for non-appearance.**

**Application No. 1999-94, RJC Auto Service, APN # 013,151,038, is presented.** The applicant is not present. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Neve, and unanimously carried, Application No. 1999-94, is denied for non-appearance.**

**The minutes from the November 5, 1999 hearing are presented for approval.** Mr. Weber requests a correction on Page 2, under "This is the time set for Board members", the third line, change "copied for" to "made available for". **Thereafter, on motion of Mr. Neve, seconded by Mr. Weber, with Mr. Baron being absent and Mr. Yasumoto abstaining, and the minutes from the November 5, 1999 hearing are approved as amended and the Chairperson is instructed to sign the same.**

**Findings of Fact for Application No. 1998-99, American Serengeti, is presented.** The Applicant is not present. **Thereafter, on motion of Mr. Neve, seconded by Mr. Weber, with Mr. Baron being absent, and Mr. Yasumoto abstaining, motion carries and the Findings of Fact for Application No. 1998-99, American Serengeti, are approved as submitted and the Chairperson is instructed to sign the same.**

The Clerk presents **Application No. 1999-96, NHC California, LP, APN #075,032,008, for denial due to non-completion.** **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Neve, and unanimously carried, Application No. 1999-96 is denied for non-completion.**

The Clerk presents **Pending Application No. P-99-6, Susan Adams, APN #064,184,013, for denial due to non-completion.** **Thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, Application No. P-99-6 is denied for non-completion.**

Page 3  
1/21/2000

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. **No action taken.**

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

---

Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder  
and Ex-Officio Clerk of the Assessment Appeals Board

By: Deputy Clerk-Recorder

cmc